

Subject: Regular Payroll Procedures Policy

Effective Date: March 07, 2008

Approved By: Board of Directors

Policy: It is the policy to deliver pay to employees in an accurate and timely manner.

Procedure:

1. School employees are paid by check or ACH transfer (for those on direct deposit), normally on a monthly basis (12 per year). The school mails paychecks to employees home or mailing addresses via the United States Post Office.
2. All employees, are eligible and encouraged to participate in the School's direct deposit program. Employees who choose to do so need to complete a Direct Deposit Authorization form, and will receive their net pay automatically deposited each payday to their designated bank account(s) per the employee's instructions.
3. Employees should review their paycheck for errors as soon as received. Errors should be reported to Human Resources immediately: HR will assist in correct any errors.
4. If a paycheck is lost or stolen, the affected employee should notify the Human Resources Department immediately. HR will attempt to put a stop-payment notice on the check. If the stop payment is successful, HR will issue a replacement check. However, the School is unable to take responsibility for lost or stolen paychecks, and if a stop-payment is unsuccessful, the employee is responsible for the loss of the paycheck.
5. Income Tax Withholding form Requirements:
 - a. The school may only withhold federal income taxes according to the instructions given by an employee on IRS form W4.
 - b. Federal law requires all employees to complete, sign, and submit to their employer an IRS form W4. JCS requires employees to do so on or before the first day of employment.
 - c. Employees may change their federal income tax withholding rate at any time by submitted a newly completed and signed IRS form W4.
 - d. California workers have the right to designate their California Income Tax withholding separate from their federal designation. The State of California Franchise Tax Board (FTB) has developed form DE-4 for this purpose. The school will withhold state income tax according to the instructions given by an employee on FTB form DE-4. When an employee does not submit a completed and signed FTB form DE-4, the school will withhold state income tax according to the instructions given by the employee on IRS form W4.

- e. Employees may change their state income tax withholding rate at any time by submitting a newly completed and signed FTB form DE-4.
 - f. The school does have qualified tax preparers or financial advisors on staff and, thus, may not provide tax advice or assistance. Employees are encouraged to consult a qualified tax preparer or financial advisor with questions regarding their personal income tax situation.
- 6.

Original Policy 02/27/01
Revised Policy 03/07/08